



**California Tourism Marketing Act**  
**TOURISM ASSESSMENT FORM 2003/04**

THE 1995 TOURISM MARKETING ACT MANDATES THAT YOU COMPLETE AND RETURN  
THIS FORM.

THE FORM **MUST** BE RETURNED BY THE DATE SHOWN ABOVE YOUR ADDRESS,  
WHETHER OR NOT PAYMENT IS DUE.

A TOURISM ASSESSMENT FORM MUST BE COMPLETED FOR EACH BUSINESS LOCATION  
UNLESS A TOURISM SPREADSHEET IS COMPLETED.

1. If the preprinted address is incorrect or missing, please enter the correct information below.

Tourism Assessment ID # \_\_\_\_\_

Billing Name \_\_\_\_\_

Billing Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Location Name (if different) \_\_\_\_\_

Location Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

2. Enter the Federal Employer Identification Number (FEIN) for this business: \_\_\_\_\_  
(If no FEIN exists, enter the Social Security Number (SSN) of the primary owner.)
3. Some businesses are exempt from assessment fees. To determine if your business is exempt, please check the appropriate boxes. (Refer to Page 3 "**Exemptions**" section and Page 4 "**Industry Categories/Segments**" list.)

- ☐ **3a)** No business revenue was derived from an Industry Segment listed on Page 4.

State the principal business activity: \_\_\_\_\_

- 3b)** If either of the following apply to this Business Location, please check the appropriate box:

(Please refer to "Key Definitions" on Page 3 for an explanation of the following terms.)

- ☐ travel agency/tour operator, receiving less than 20% of gross receipts from travel and tourism within California
- ☐ public body or agency

***If you checked box 3a or 3b, you are an Exempt Business Location.  
Go directly to line 13. Otherwise, proceed to line 4.***

4. Enter the code number from the Industry Segment list (Page 4 - e.g. the "Bed and Breakfast Inn" code number is A100) which most closely describes this Business \_\_\_\_\_
5. **Optional Payment of Maximum Assessment.** If you wish to pay the maximum assessment (\$250,000.00) go to line 12.
6. Enter the ending month and year of the accounting period from the most recently filed tax return for this business.  
For example, for the calendar year 2002, enter 12/02. \_\_\_\_\_/\_\_\_\_
7. Enter your California gross receipts reported for the period identified on Line 6 for this Business Location.  
(refer to "Key Definitions" on Page 3). **7a)** \_\_\_\_\_

***If the amount entered on line 7a is less than \$1,000,000, you are an Exempt Business Location.  
Go directly to line 13. Otherwise, proceed to line 7b.***

If California gross receipts information is not available, indicate reason and transaction date below, then proceed to line 13.

☐ Business opened or purchased (circle one)

Date: \_\_\_\_\_

☐ Business closed or sold (circle one).

Date: \_\_\_\_\_

Enter buyer's name & address below:

Buyer \_\_\_\_\_

Address \_\_\_\_\_

If your business is related to marine or aquatic equipment rental or the sale of diesel fuel, see Page 3 "Key Definitions" for a definition of exempt revenues. Show exempt revenues here if applicable.  
If none or if not applicable, leave blank.

7b) \_\_\_\_\_

8. Subtract line "7b" from line "7a" and enter the total here

\_\_\_\_\_

9. Enter the percentage of your California gross receipts that are derived from travel and tourism.

Please round to the nearest whole percentage number, i.e. if 89.5% enter 90, if 89.4 enter 89.

Use the whole percentage number in calculating the amount due.

**Note:** You are not required to show the method used to calculate your percentage of travel and tourism.

You are required to retain records of that method for three years and produce it if requested.

**If line 9 is less than 8% you are an Exempt Business Location not subject to the travel and tourism assessment this year. Go directly to line 13. If line 9 is equal to or greater than 8%, proceed to line 10.**

10. Multiply line "8" by line "9" and enter the result here.

\_\_\_\_\_

11. Multiply line "10" by .00045 (assessment rate) and enter the result here.

\_\_\_\_\_

***If line "11" is less than \$50, you are not subject to the travel and tourism assessment this year. Although no payment is necessary, YOU ARE REQUIRED TO RETURN THIS FORM.***

***If the amount shown on line "11" is equal to or greater than \$50, please send the amount due by check or money order payable to: California Travel and Tourism Commission. Your payment must be accompanied by this assessment form.***

12. *Optional Payment of Maximum Assessment.* If you wish to pay the maximum assessment, enter "\$250,000.00" here and send a check or money order for that amount to the *California Travel and Tourism Commission*. Check must be accompanied by this assessment form

\_\_\_\_\_

13. Under penalty of perjury, I declare that I have examined the above information and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Authorized Representative  
Please Print

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

(\_\_\_\_\_) \_\_\_\_\_  
Phone Number

(\_\_\_\_\_) \_\_\_\_\_  
Fax Number

\_\_\_\_\_  
Date

E-Mail Address: \_\_\_\_\_

**Please note:** A person who provides false information is civilly liable for up to \$10,000 in addition to the amount of assessment per Government Code Section 15372.121.

**YOU MUST RETURN THIS FORM COMPLETED WHETHER OR NOT PAYMENT IS DUE.  
PLEASE RETAIN A COPY FOR YOUR RECORDS.**

Mail to: California Travel and Tourism Commission  
California Business, Transportation and Housing Agency  
P.O. Box 2007, Sacramento, CA 95812-2007  
Fax Number (916) 322-3402

**For assistance, call (916) 322-1266 Monday through Friday 8:00 a.m. to 5:00 p.m.** Or visit our website at [visitcalifornia.com](http://visitcalifornia.com). Click on "Assessment" for additional forms and information about the Assessment Program.

## General Instructions

Completion of this form is mandated by state law to meet requirements under the California Tourism Marketing Act and/or to claim exemption from paying the associated assessment, or to amend information previously submitted.

**Submitting the Form:** The Tourism Assessment Form must be completed, returned with payment, and postmarked by the due date shown on the front of the form above your mailing address. Make checks payable to: California Travel and Tourism Commission, and mail with the form to the California Business Transportation & Housing Agency, P.O. Box 2007, Sacramento, CA 95812-2007.

If you need assistance, please contact us at (916) 322-1266 Monday through Friday 8:00 a.m. to 5:00 p.m. or visit our web site at [visitcalifornia.com](http://visitcalifornia.com) and click on "Assessment".

**Penalties:** A late fee of 10% per annum will be assessed on late payments. Any business that fails to provide information necessary to determine its assessment shall owe the segment maximum of \$250,000.00. (California Government Code Section 15372.110 (b)).

**Multiple Locations:** Businesses with multiple California locations (see Business Location in "Key Definitions" on Page 3) must either complete a Tourism Assessment Form for each location or utilize a Tourism Assessment Spreadsheet listing all California locations. A spreadsheet is available by calling (916) 322-1266.

**New Business/Change of Ownership/Close of Business:** The owner of record as of the due date is responsible for completing the form.

## Key Definitions

**Assessment** - The amount of fee owed by the business location.

**Authorized Representative** - A person authorized by the business to provide the information and sign the Tourism Assessment Form. Examples of authorized representatives include sole proprietors, corporate officers, general partners, and fiduciaries.

**Business** - An individual (sole proprietor), partnership, fiduciary, corporation, association, limited liability company, or any other business organization, whether operating on a profit or nonprofit basis.

**Business Location** - The street address where travel and tourism revenues are generated by a business. A Tourism Assessment Form must be filed for each business location, unless a completed Tourism Assessment Spreadsheet is filed. A business has more than one location if the activities of the business have different street addresses. The following, however, shall be treated as a single Business Location: Locations with two or more street addresses if under common ownership, located on contiguous property and under the direction of a single Authorized Representative; or, two or more street addresses separated by a single street that are represented and promoted as one Business entity.

**California Gross Receipts** - Gross receipts, less returns and allowances, from sales in California. For example, the amount shown on line 1c on Schedule F (FTB Form 100); Line 3 on Schedule C (IRS Form 1040), or for multi-state operations, Column (b) on Line 3 of FTB Schedule R-1 (Total sales). For travel agencies, income from commissions and fees from sales of travel to places within CA.

**Exempt Revenues** - Under two very narrow circumstances, certain revenues may be subtracted from California gross receipts before calculating the percentage from travel and tourism:

- Revenues from rentals of more than 30 days for each of the following: canoes, houseboats, pleasure boats, rowboats, sailboards, surfing equipment and spaces in marine and yacht basins.
- All revenues from interstate transportation and sales of diesel fuel, and all revenues from regular route intrastate and interstate bus service.

**Industry Categories/Segments** - There are four Industry Categories: A) Accommodations; B) Restaurants and Retail; C) Attractions and Recreation; and D) Transportation and Travel Services. Industry Segments are subsets of these four Industry Categories and are subject to assessment. Please see Page 4 for a listing of Industry Segments within each Industry Category. Businesses benefiting from travel and tourism should list the Industry Segment which generates the most travel and tourism revenue.

**Travel and Tourism Revenue** - California gross receipts derived from expenditures to and/or within California by people who (1) travel at least 50 miles from home, one way, for purposes other than commuting to work or school; or (2) have an overnight accommodation as part of the travel, regardless of the distance or purpose traveled. "Home" as used in the definition of travel and tourism revenue means the place where the person has resided for the most recent 31 consecutive days.

## Exemptions

You must complete and return the enclosed form to declare an exemption. You must file the form but are exempt from paying an assessment this cycle if any one of the following applies:

- You are a public body, which is defined as a public entity or a corporation where a majority of the corporation's board of directors is appointed by a public official or public entity, or serves on the corporation's board of directors by virtue of being elected to public office, or both. A public entity is an agency, department or instrumentality of the United States, State of California, or any political subdivision thereof. A public official is an employee of a public body or a person elected to the public body, and serves as a representative of that public body when making the appointment.
- You are a regular route intrastate and interstate bus service.
- Your business does not derive revenue from industry segments listed on page 4.
- Your California gross receipts are less than \$1 million.
- Less than 8 percent of the California gross receipts is "travel and tourism revenue".
- You are a travel agency or tour operator that receives less than 20% of California gross receipts from travel and tourism to places within California.

## Industry Categories/Segments

### **A ACCOMMODATIONS**

A100 Bed and breakfast inn  
A105 Campground  
A110 Campsite  
A115 Casino hotel  
A120 Dude ranch  
A125 Hotel  
A135 Inn  
A140 Lodging house, except organization  
A145 Lodging house, organization  
A150 Motel  
A160 Motor Inn  
A165 Recreational vehicle park  
A170 Resort hotel  
A185 Ski lodge  
A190 Tourist camp, cabin, cottage, and/or court  
A195 Trailer park  
A200 Vacation lodge

### **B RESTAURANTS & RETAIL \***

#### **RESTAURANTS**

B100 American restaurant  
B105 Barbecue restaurant  
B110 Cajun restaurant  
B115 Carry-out only (except pizza) restaurant  
B120 Chicken restaurant  
B125 Chinese restaurant  
B130 Commissary restaurant  
B135 Drive-in restaurant  
B140 Ethnic food restaurant  
B145 Family restaurant  
B155 Fast food restaurant  
B165 Fast food stand  
B170 French restaurant  
B175 German restaurant  
B180 Greek restaurant  
B185 Health food restaurant  
B190 Indian restaurant  
B195 Italian restaurant  
B200 Japanese restaurant  
B205 Korean restaurant  
B210 Lebanese restaurant  
B215 Lunch counter (restaurant)  
B220 Mexican restaurant  
B225 Pakistani restaurant  
B235 Seafood restaurant  
B240 Spanish restaurant  
B245 Sushi bar  
B250 Steak restaurant  
B255 Thai restaurant  
B260 Vietnamese restaurant

#### **EATING PLACES**

B300 Box lunch stand  
B305 Buffet  
B310 Cafeteria\*  
B315 Café  
B320 Chili stand  
B325 Coffee shop  
B330 Concessionaire  
B335 Contract food services\*  
B340 Delicatessen  
B345 Diner  
B350 Dinner theater  
B355 Eating place  
B360 Food bars  
B365 Frozen yogurt stand  
B370 Grill (eating place)  
B375 Hamburger stand  
B380 Hot dog stand  
B385 Ice cream stands or dairy bars  
B390 Luncheonette  
B395 Lunchroom  
B400 Oyster bar  
B410 Pizzeria  
B415 Sandwiches and submarines shop  
B420 Seafood shack  
B425 Snack bar

B430 Snack shop  
B435 Snow cone stand  
B440 Soda fountain stand  
B445 Soft drink stand

#### **DRINKING PLACES**

B500 Drinking places  
B505 Bar  
B510 Bars and lounges  
B515 Beer garden  
B520 Cocktail lounge  
B525 Saloon  
B530 Tavern  
B535 Wine Bar

#### **NIGHT CLUBS**

B600 Night clubs  
B605 Cabaret  
B610 Discotheque

#### **RETAIL**

B700 Art dealers  
B705 Athletic shoes  
B710 Books  
B715 Camera, photo  
B720 Children's apparel  
B725 Children's shoes  
B730 Computer & software  
B735 Department stores, discount  
B740 Department stores, non-discount  
B745 Family apparel  
B750 Family shoes  
B755 Florists  
B760 Gems and precious stones  
B765 Gift, novelty; souvenir  
B770 Hobby, toys, games  
B775 Jewelry  
B780 Luggage, leather  
B785 Men's shoes  
B790 Men's/boys apparel  
B795 Misc. apparel  
B800 Misc. general merchandise stores  
B805 Misc. home furnishings  
B810 News stands  
B815 Optical  
B820 Radio, television, electronics  
B825 Record & tape  
B830 Specialty sporting goods  
B835 Sporting goods  
B840 Stationery  
B845 Tobacco  
B850 Variety Stores  
B855 Women's apparel  
B860 Women's shoes  
B865 Women's specialty apparel

### **C ATTRACTIONS AND RECREATION**

C100 Aerial tramway or ski lift, amusement/scenic  
C105 Air shows  
C110 Amusement concession  
C115 Amusement parks  
C120 Amusement ride  
C125 Animal and reptile exhibit, w/admission fee  
C130 Aquarium, w/admission fee  
C135 Aquariums and zoological gardens, w/admission fee  
C140 Arboretum, w/admission fee  
C145 Art gallery, w/admission fee  
C150 Art gallery, noncommercial, w/admission fee  
C155 Arts or science center w/admission fee  
C160 Ballet production  
C165 Beach & water sports equip. rental & services  
C170 Botanical garden, w/admission fee  
C175 Cave operation  
C180 Concession operator  
C185 Fair  
C190 Festival operation  
C195 Fishing boats, party, operation  
C200 Fishing lakes and piers, operation  
C205 Gambling establishment  
C210 Gambling machines, operation  
C215 Historical society, w/admission fee

C220 Hot air balloon rides  
C225 Houseboat rentals, 30 days or less  
C230 Marine basins, rental of 30 days or less  
C235 Museum, w/admission fee  
C240 Observation tower operation  
C245 Opera company  
C250 Pack train, for amusement  
C255 Performing arts center production  
C260 Pier, amusement  
C265 Planetarium, w/admission fee  
C270 Plays, road and stock companies  
C275 Pleasure boat rental, 30 days or less  
C280 Recreation equipment rental  
C285 Repertory, road/ stock companies; theatrical  
C290 Rodeo operation  
C295 Rowboat and canoe rental, 30 days or less  
C300 Saddle horse rental of 30 days or less  
C305 Sailboat rental, 30 days or less  
C310 Scenic railroads for amusement  
C315 Ski rental concession  
C320 Spas  
C325 Sporting goods rental, not elsewhere classified  
C330 Summer theater  
C335 Surfing equipment rental, 30 days or less  
C340 Symphony orchestra  
C345 Theatrical companies  
C350 Theme park, amusement  
C355 Tourist attraction, commercial  
C360 Tourist attractions, amusement park concessions and rides  
C365 Waterslide operation  
C370 Wax museum, commercial  
C375 Yacht basins, rental of 30 days or less  
C380 Zoological garden, commercial  
C385 Zoological garden, noncommercial, w/admission fee

### **D TRANSPORTATION AND TRAVEL SERVICES \***

D100 Airport ground transportation service  
D105 Automobile rental, with driver  
D110 Charter buses, excursions except interstate, revenue reportable to PUC  
D115 Cruise ships/deep sea passenger transport, revenue reportable to PUC  
D120 Excursion boat operators/ inland water local tours  
D125 Ferries operating across rivers or w/in harbors  
D130 Filling station, gasoline (exempt diesel fuel sales)  
D135 Gasoline service station (exempt diesel fuel sales)  
D140 Inland water taxis/ferries  
D145 Intercity highway transport, special service  
D150 Interstate bus line, revenue reportable to PUC  
D155 Intraport transportation  
D160 Limousine rental, with driver  
D165 Local bus charter service  
D170 Local passenger transportation not classified elsewhere  
D175 Local rental transportation  
D180 Marine service station  
D185 Motor home rental  
D190 Motorcycle rental  
D195 Passenger car rental  
D200 Rafting tours  
D205 Recreational vehicle rental  
D210 Rent-a-car service  
D215 Sightseeing boats  
D220 Sightseeing bus, revenue reportable to PUC  
D225 Taxicabs  
D230 Tour and guide services  
D235 Tour operators/packagers & wholesalers  
D240 Travel agencies  
D245 Water taxis

**\* Use the Industry Segment which most accurately describes your principle business activity.**

\* Excluded: (a) Contract feeders serving hospitals, schools, prisons, employee cafeterias and/or restaurants, (b) catering vendor trucks serving job sites and other employment locations. (c) restaurants on university campuses and military bases, and (d) regular route intrastate and interstate bus services.